

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.505 Returns and How to Prepare</b>
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**TITLE 86: REVENUE  
PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.505 Returns and How to Prepare**

- a) Returns shall be filed on forms prescribed and furnished by the Department. It is the duty of the taxpayer to obtain forms, and failure to obtain them will not be an excuse for failure to file returns when and as required by law.
- b) In determining the amount of the tax, taxpayers should not include in their return receipts from sales:
  - 1) of intangible personal property, such as shares of stocks bonds, evidences of interest in property, corporate or other franchises and evidences of debt, and
  - 2) of real property, such as lands and buildings that are permanently attached to the land.

(**Source:** Amended at 3 Ill. Reg. 46, p. 52, effective November 2, 1979 )